

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
ANNUAL FINANCIAL REPORTS  
DECEMBER 31, 2023 AND 2022

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James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired  
Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Commissioners Reddell-Vidrine  
Water District  
Ville Platte, Louisiana

We have reviewed the accompanying financial statements of the business-type activity of the Reddell-Vidrine Water District, a component unit of the Evangeline Parish Police Jury, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Reddell-Vidrine Water District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Service Committee of the AICPA, and the standards applicable to review engagements contained in the Government Auditing Standards, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Reddell-Vidrine Water District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 7, 2024, on the results of our agreed-upon procedures.

The Board of Commissioners Reddell-Vidrine  
Water District  
Ville Platte, Louisiana

**Required Supplementary Information**

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

**Other Supplementary Information**

The other supplementary information on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements and has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements but has been compiled. Such information is the responsibility of management. We have not audited or reviewed the other supplementary information and accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

The accompanying schedules of directors' and officers' compensation on page 27 and compensation, benefits, and other payments to the agency head, or chief executive officer on page 28 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

*John S. Dowling & Company*  
Opelousas, Louisiana  
November 7, 2024

BASIC FINANCIAL STATEMENTS

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
STATEMENTS OF NET POSITION  
DECEMBER 31, 2023 AND 2022

<u>ASSETS</u>	BUSINESS-TYPE ACTIVITIES PROPRIETARY FUND	
	2023	2022
<u>CURRENT ASSETS</u>		
Checking	\$ 20,372	\$ 10,672
Savings	51,901	174,611
Accounts receivable, net	34,408	36,503
NSF receivable	10,248	8,463
Receivable - employee theft	24,675	-
Due from restricted assets	103	3,958
<u>Total current assets</u>	141,707	234,207
<u>RESTRICTED ASSETS</u>		
Bond Reserve Fund	13,423	13,403
Security deposits	50,794	55,011
Contingency	16,879	16,871
<u>Total restricted assets</u>	81,096	85,285
<u>PROPERTY, PLANT, AND EQUIPMENT</u>		
Buildings and equipment	395,524	339,762
Water system	866,809	866,809
	1,262,333	1,206,571
Less: accumulated depreciation	(800,109)	(769,437)
Land	24,500	24,500
<u>Total property, plant, and equipment</u>	486,724	461,634
<u>OTHER ASSETS</u>		
Security deposits	150	10
<u>Total other assets</u>	150	10
<u>Total assets</u>	709,677	781,136

Continued on next page.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
STATEMENTS OF NET POSITION (CONTINUED)  
DECEMBER 31, 2023 AND 2022

<u>LIABILITIES</u>	BUSINESS-TYPE ACTIVITIES PROPRIETARY FUND	
	2023	2022
<u>CURRENT LIABILITIES (from current assets)</u>		
Accounts payable	\$ 40,000	\$ 15,268
Safe drinking water payable	8,379	2,844
Payroll taxes payable	12,945	3,898
FHA note-current portion	8,860	8,450
Accrued interest payable	220	242
<u>Total current liabilities</u>	70,404	30,702
<u>CURRENT LIABILITIES (from restricted assets)</u>		
Security deposits payable	50,691	51,053
Due to operating	103	3,958
	50,794	55,011
<u>NON-CURRENT LIABILITIES</u>		
FHA note	75,794	84,654
<u>Total non-current liabilities</u>	75,794	84,654
<u>Total liabilities</u>	196,992	170,367
<u>NET POSITION</u>		
Net investment in capital assets	486,724	461,634
Net position - restricted	30,302	30,274
Net position - unrestricted	(4,341)	118,861
<u>Total net position</u>	512,685	610,769
<u>Total liabilities and net position</u>	709,677	781,136

See accompanying notes and independent accountant's review report.

REDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
STATEMENTS OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	BUSINESS-TYPE ACTIVITIES PROPRIETARY FUND	
	2023	2022
<u>OPERATING REVENUES</u>		
Water sales and late fees	\$ 436,651	\$ 351,493
Connection, installations and miscellaneous	19,351	10,051
<u>Total operating revenues</u>	456,002	361,544
<u>OPERATING EXPENSES</u>		
Accounting	7,875	6,800
Advertising	470	565
Bad debt expense	24,267	9,340
Bank service charge	1,110	812
Depreciation	30,672	27,651
Meals and entertainment	2,500	2,000
Promotional	121	-
Fees and permits	15,361	19,878
Fuel and truck expense	44,521	16,277
Insurance	19,231	21,979
Legal	-	(225)
Office expense and postage	12,166	11,572
Meeting expense	1,600	-
Refunds	46	1,761
Repairs	95,591	16,336
Salaries and wages	173,304	147,772
Supplies	53,673	26,119
Per diem paid board members	5,160	5,625
Payroll taxes	14,094	11,912
Pension plan expense	436	1,883
Rent expense	2,100	4,200
Seminars	750	1,085
Telephone	11,534	7,231
Uniforms	250	-
Utilities	33,370	44,334
<u>Total operating expenses</u>	550,202	384,907
<u>Operating income (loss)</u>	(94,200)	(23,363)
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
Interest revenue	334	521
Interest expense	(4,218)	(4,610)
<u>Total non-operating revenues (expenses)</u>	(3,884)	(4,089)
<u>CHANGE IN NET POSITION</u>	(98,084)	(27,452)
<u>NET POSITION</u> , beginning of year	610,769	638,221
<u>NET POSITION</u> , end of year	512,685	610,769

See accompanying notes and independent accountant's review report.



REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>BUSINESS-TYPE ACTIVITIES</u> <u>PROPRIETARY FUND</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Receipts from customers and users	\$ 455,809	\$ 357,038
Payments to suppliers for goods and services	(331,587)	(198,854)
Payments to employees for services	(173,304)	(147,772)
<u>Net cash provided (used) by operating activities</u>	<u>(49,082)</u>	<u>10,412</u>
<u>CASH FLOWS FROM CAPITAL AND</u> <u>RELATED FINANCING ACTIVITIES</u>		
Purchase of capital assets	(55,762)	(15,388)
Principal payment on loans	(8,450)	(8,059)
Interest paid on loans	(4,239)	(4,630)
<u>Net cash used by capital and related</u> <u>financing activities</u>	<u>(68,451)</u>	<u>(28,077)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest earned	334	521
<u>Net cash provided by investing activities</u>	<u>334</u>	<u>521</u>
<u>NET INCREASE (DECREASE) IN CASH, CASH EQUIVALENTS,</u> <u>AND RESTRICTED CASH</u>	<u>(117,199)</u>	<u>(17,144)</u>
<u>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH beginning of year</u>	<u>270,568</u>	<u>287,712</u>
<u>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH end of year</u>	<u>153,369</u>	<u>270,568</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</u> <u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (94,200)	\$ (23,363)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation expense	30,672	27,651
(Increase) decrease in receivables	(24,365)	(4,696)
Increase (decrease) in payables	39,314	10,630
Increase (decrease) in meter deposits	(503)	190
<u>Total adjustments</u>	<u>45,118</u>	<u>33,775</u>
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>	<u>(49,082)</u>	<u>10,412</u>

See accompanying notes and independent accountant's review report.

REDELLE-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF ENTITY

The Reddell-Vidrine Water District of Evangeline Parish, Louisiana was created by the Evangeline Parish Police Jury on July 14, 1967, and is governed by five board members appointed by the Evangeline Parish Police Jury. The Water District was created to provide water within the District. The Water District is a component unit of the Evangeline Parish Police Jury. It is economically dependent upon the District it serves.

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish.

The financial reporting entity consists of (a) the primary government (Parish Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Police Jury.
2. Organizations for which the Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Parish Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Police Jury appoints a voting majority of the Water District's governing body and the Parish Police Jury has the ability to impose its will on the Water District, the Water District was determined to be a component unit of the Evangeline Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Water District and do not present information on the Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The accounts of Reddell-Vidrine Water District are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses. The fund presented in the financial statements is described as follows:

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF PRESENTATION - Continued

Proprietary Fund

Proprietary funds account for activities for which a fee is charged to external users for goods and services.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The Proprietary Fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported. Proprietary fund equity is classified as net assets.

Basis of Accounting

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Billed and unbilled utility receivables are recorded at year-end.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principle operating revenues for proprietary funds are charges to customers for sales or services. Principle operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

D. INVESTMENTS

Investments are recorded at cost, which approximates market. Reddell-Vidrine Water District did not have investments in certificates of deposit at December 31, 2023 and 2022.

Louisiana statutes authorize Reddell-Vidrine Water District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, the Louisiana Asset Management Pool, or any other federally insured investment.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. CAPITAL ASSETS

Capital assets (including infrastructure assets), which constitute assets of the Proprietary Fund, are recorded at cost and depreciation is computed under the straight-line method and the modified accelerated cost recovery method. The service lives by type of asset are as follows:

Water system	50 years
Building and equipment	5-50 years

F. BUDGET

Reddell-Vidrine Water District submits a yearly budget to the United States Department of Agriculture – Rural Development for approval. The Water District is not required to adopt a budget under state law.

G. STATEMENT OF CASH FLOWS

For purposes of reporting cash flows, all highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

H. ENCUMBRANCES

Reddell-Vidrine Water District does not employ the encumbrance system of accounting.

I. COMPENSATED ABSENCES

Vacation and sick leave cannot be accumulated. Employees do not get paid for unused vacation or sick leave.

J. RETIREMENT

The employees of the District contribute to a Simple Plan. See NOTE (7).

K. BAD DEBT

Uncollectable amounts due for customers receivables are recognized as bad debts through the adjustment of an allowance account to the balance of the individual accounts over 90 days old and deemed uncollectible at the end of the fiscal year.

L. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

M. EQUITY CLASSIFICATION

Equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Water District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE (2) - CASH

At December 31, 2023 and 2022 the bank balances of cash in checking accounts and savings accounts were \$189,661 and \$296,958, respectively. As of December 31, 2023, the District's total bank balances were fully insured and therefore not exposed to custodial credit risk.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

The District does not have a policy for custodial credit risk.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (3) - ACCOUNTS RECEIVABLE

Reddell-Vidrine Water District's accounts receivable consist of uncollected billed utility services. An accounts receivable aging schedule is as follows:

<u>Days</u>	<u>December 31, 2023</u>		<u>December 31, 2022</u>	
	<u>Amounts</u>	<u>Number of Accounts</u>	<u>Amounts</u>	<u>Number of Accounts</u>
Unbilled receivables	\$ 33,016	999	\$ 26,790	988
0-30 days	(6,479)		5,070	
31-60 days	845		2,223	
61-90 days	7,073		2,431	
Over 90 days	36,693		12,462	
<u>Total accounts receivable</u>	<u>71,148</u>		<u>48,976</u>	
Less: allowance	<u>(36,740)</u>		<u>(12,473)</u>	
	<u>34,408</u>	<u>999</u>	<u>36,503</u>	<u>988</u>

The present water rates are as follows:

Commercial and Residential Rates

Flat rate for 3/4 inch:	\$	15.00	
Flat rate for 1 inch:		23.00	
Flat rate for 1 1/2 inch:		33.00	
Flat rate for 2 inch:		43.00	
0-2000 Gallons:		19.00	Flat Rate
Over 2000 Gallons:		3.25	per 1000 gallons

The District has 948 residential and 51 commercial customers.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (4) - CAPITAL ASSETS

The following is a summary of the capital assets at December 31, 2023:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/2023</u>
Business-type activities:				
Capital assets not being depreciated				
Land	\$ 24,500	\$ -	\$ -	\$ 24,500
Capital assets being depreciated				
Building and equipment	367,787	55,762	-	423,549
Water system	838,784	-	-	838,784
Total capital assets	<u>1,206,571</u>	<u>55,762</u>	<u>-</u>	<u>1,262,333</u>
Less: accumulated depreciation:				
Building and equipment	(239,915)	(17,858)	-	(257,773)
Water system	(529,522)	(12,814)	-	(542,336)
Total accumulated depreciation	<u>(769,437)</u>	<u>(30,672)</u>	<u>-</u>	<u>(800,109)</u>
Business-type activities capital assets, net	<u>461,634</u>	<u>25,090</u>	<u>-</u>	<u>486,724</u>

The following is a summary of the capital assets at December 31, 2022:

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/2022</u>
Business-type activities				
Capital assets not being depreciated				
Land	\$ 24,500	\$ -	\$ -	\$ 24,500
Capital assets being depreciated				
Building and equipment	366,993	794	-	367,787
Water system	824,190	14,594	-	838,784
Total capital assets	<u>1,191,183</u>	<u>15,388</u>	<u>-</u>	<u>1,206,571</u>
Less: accumulated depreciation				
Building and equipment	(224,951)	(14,964)	-	(239,915)
Water system	(516,834)	(12,688)	-	(529,522)
Total accumulated depreciation	<u>(741,785)</u>	<u>(27,652)</u>	<u>-</u>	<u>(769,437)</u>
Business-type activities capital assets, net	<u>473,898</u>	<u>(12,264)</u>	<u>-</u>	<u>461,634</u>

Depreciation expense amounted to \$30,672 and \$27,652 for the years ended December 31, 2023 and 2022, respectively.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (5) - LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions as of December 31, 2023:

Description of Debt	Balance January 1, 2023	Issued	Retired	Balance December 31, 2023	Due Within One Year
\$225,000 of Water Revenue Bonds dated May 11, 1998	\$ 93,104	\$ -	\$ 8,450	\$ 84,654	\$ 8,860
	<u>93,104</u>	<u>-</u>	<u>8,450</u>	<u>84,654</u>	<u>8,860</u>

The following is a summary of long-term debt transactions as of December 31, 2022:

Description of Debt	Balance January 1, 2022	Issued	Retired	Balance December 31, 2022	Due Within One Year
\$225,000 of Water Revenue Bonds dated May 11, 1998	\$ 101,163	\$ -	\$ 8,059	\$ 93,104	\$ 8,450
	<u>101,163</u>	<u>-</u>	<u>8,059</u>	<u>93,104</u>	<u>8,450</u>

FHA Note:

\$225,000 Water Revenue Bonds, series 1998, bearing interest at the rate of 4.75% per annum with monthly payments of \$1,057.50 due on the 11<sup>th</sup> day of each month beginning June 11, 1999.

An amount of \$53 per month will be taken from the District's revenues and deposited in the reserve account until fully funded. As of December 31, 2023 and 2022 the reserve account had \$13,423 and \$13,403 respectively which was fully funded. Monthly deposits of at least \$53 are required for the contingency and depreciation account as of December 31, 2023 and 2022 respectively; all deposits for the contingency and depreciation account were made.

The annual requirements to amortize revenue bonds are as follows:

Year Ending December 31,	Principal Amount	Interest Amount
2024	\$ 8,860	\$ 3,830
2025	9,290	3,400
2026	9,741	2,949
2027	10,214	2,476
2028	10,710	1,980
2029-2031	<u>35,839</u>	<u>2,718</u>
Total	<u>84,654</u>	<u>17,353</u>



REDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022

NOTE (6) - CASH AND CASH EQUIVALENTS

Cash and cash equivalents are made up of the following accounts:

	2023	2022
Checking	\$ 20,372	\$ 10,672
Savings	51,901	174,611
Bond Reserve Fund	13,423	13,403
Contingency	16,879	16,871
Security deposits	50,794	55,011
	153,369	270,568

NOTE (7) - RETIREMENT PLAN

The Water District has adopted a Simple Plan for employees who have earned at least \$5,000 in any prior two (2) years and have been actively employed by the Water District in at least one (1) year. All contributions made under this plan are fully vested and non-forfeitable. The plan may not be amended except to modify entries inserted in blanks or boxes provided in general requirements, timing of salary reductions elections, procedures for withdrawals and transfers by the designated financial institution, and the plan effective date. The Water District matches employee elected deferrals dollar for dollar up to three percent (3%) of wages. The Water District has contributed \$436 and \$1,883 as of December 31, 2023 and 2022, respectively.

NOTE (8) - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Reddell-Vidrine Water District does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

NOTE (9) - EMPLOYEE MISAPPROPRIATION OF ASSETS

Management and the Board of Directors became aware of misappropriation of assets by an employee of the Water District in February 2024. The theft began in March 2023. Management intends to attempt to recover the balance of the misappropriated funds from the terminated employee. If the funds cannot be recovered, then an insurance claim will be filed. As such a receivable has been recorded for the total amount stolen through year-end, December 31, 2023. The total theft as of December 31, 2023 was \$ 24,675.

NOTE (10) - SUBSEQUENT EVENTS

Subsequent events were evaluated through November 7, 2024, which is the date the financial statements were available to be issued. In the months of January and February 2024, there was additional misappropriation of assets of \$6,459. As stated above, management intends to attempt to recover the balance of the misappropriated funds from the terminated employee. If the funds cannot be recovered, then an insurance claim will be filed.

OTHER SUPPLEMENTARY INFORMATION

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners Reddell-Vidrine  
Water District and  
the Louisiana Legislative Auditor

We have performed the procedures enumerated below, on Reddell-Vidrine Water District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by the Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. Management of Reddell-Vidrine Water District is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Public Bid Law**

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000 and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

The District had no expenditures for material and supplies exceeding \$60,000 or public works exceeding \$250,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the required list including the noted information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

To the Board of Commissioners Reddell-Vidrine  
Water District

The employees included on the list of employees provided by management in agreed-upon procedure 3 did not appear on the list provided by management in agreed-upon procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether vendors appear on both lists.

Management provided us with the required list including the noted information. No vendors appeared on both lists.

### **Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments.

Reddell-Vidrine Water District records all activities in a proprietary fund and, therefore, is not required to adopt a budget.

7. Trace documentation for the adoption of the budgets and approval of any amendments to the minute book, and report whether there are any exceptions.

Reddell-Vidrine Water District records all activities in a proprietary fund and, therefore, is not required to adopt a budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceed budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total).

Reddell-Vidrine Water District records all activities in a proprietary fund and, therefore, is not required to adopt a budget.

### **Accounting and Reporting**

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

All six disbursements agreed to supporting documentation for amount and payee. All six disbursements were coded to the correct fund and general ledger account and approved by the board members.

To the Board of Commissioners Reddell-Vidrine  
Water District

### **Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Reddell-Vidrine Water District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

### **Debt**

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission and report any exceptions.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### **Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the District showed no indication of approval of bonuses, advances or gifts. We also inspected payroll records for the year and noted no instances which would constitute bonuses, advances, or gifts.

### **State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's report was not submitted in a timely manner.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The District did not enter any contracts that utilized state funds.

### **Prior-Year Comments**

15. Obtain and report management's representation as to whether any prior year suggestions, expectations, recommendations, and/or comments have been resolved.

Our prior year report, dated April 12, 2023, included one comment which remains unresolved.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public

To the Board of Commissioners Reddell-Vidrine  
Water District

Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*John S. Dowling & Company*

Opelousas, Louisiana  
November 7, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Governmental Agencies)

11.06.2023 (Date Transmitted)

John S. Dawling & Company (CPA Firm Name)  
PO Box 1549 (CPA Firm Address)  
Opelousas, La 70571-1549 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No [ ] N/A [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No [ ] N/A [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No [ ] N/A [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [ ] N/A [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [ ] N/A [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No [ ] N/A [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [] No [ ] N/A [ ]

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose



to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

<u>Valery M. [Signature]</u>	Secretary	<u>11-06-2023</u>	Date
<u>Lorne Samantua [Signature]</u>	Treasurer	<u>11-06-2023</u>	Date
<u>Paul [Signature]</u>	President	<u>11-06-2023</u>	Date

REDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2023-1 Inadequate Segregation of Accounting Functions

Condition: Due to the small number of employees, The Reddell-Vidrine Water District does not have adequate segregation of functions within the accounting system. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to its completion.

Criteria: The Reddell-Vidrine Water District should have adequate segregation of duties over accounting functions.

Cause: There are a small number of employees at Reddell-Vidrine Water District performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control procedures should be established in order to mitigate the problem of having such a small number of employees performing the daily operating activities.

Management's Response: Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No cash is collected, and a bookkeeping firm performs all bookkeeping functions. No plan is considered necessary.

Contact Person: Joseph Limoges

2023-2 Misappropriation of Funds

Condition: In February 2024, the Water District's management discovered an employee had fraudulently written herself unapproved payroll checks for time not earned, written unapproved checks for personal items and for reimbursements.

Criteria: Adequate and effective internal control systems require timely detection of fraud and misappropriation.

Cause: Inadequate internal controls.

Effect: The Water District suffered a significant loss of cash that was misappropriated.

Recommendation: Procedures should be implemented to ensure loss of revenue and misappropriated revenues do not occur.

Management's Response: Management will get updates on monthly work from the CPA firm.

Contact Person: Joseph Limoges

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

2023-3 Late Submission of Report

Condition: The review report was not completed and submitted to the Louisiana Legislative Auditor within six months of the close of the fiscal year, as required by state law.

Criteria: Revised Statutes 24:513(A) requires reviews to be completed within six months of the close of the entity's fiscal year.

Cause: The completion of the review report was delayed due to the inability to obtain Water District records timely.

Effect: The Water District is in violation of State Law requiring reviewed financial statements to be submitted within six months of the close of the fiscal year.

Recommendation: We recommend that the review of the District be submitted on a timely basis in the future.

Management's Response: The review will be submitted in a timely manner in the future.

Contact Person: Joseph Limoges

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2022-1 Inadequate Segregation of Accounting Functions

Unresolved – Repeat comment.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION  
AS OF DECEMBER 31, 2023

<u>Name of Commissioner</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Joseph Limoges	President	July 2024	\$ 2,400
Kane Fontenot	Vice-President	July 2024	375
Mike Triplett	Commissioner	July 2025	870
Dirk Fontenot	Commissioner	July 2025	795
Twila Trahan	Commissioner	July 2025	720
Total			5,160

See independent accountant's review report.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
AS OF DECEMBER 31, 2023

Agency Head Name: Joseph Limoges, President

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	2,400
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0
Other	0

See independent accountant's review report.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 2023

<u>Insurer</u>	<u>Type</u>	<u>Amount</u>	<u>Expiration Date</u>
Allied World Specialty Insurance Company	Property	\$775,000 real property & business personal property limit	
		\$500,000 extension limit	1/31/2024
	Inland Marine	\$82,000	1/31/2024
	Crime	\$100,000 per occurrence	1/31/2024
	General Liability	\$1,000,000/\$3,000,000	1/31/2024
	Public Officials & Management Liability	\$1,000,000/\$3,000,000	1/31/2024
	Cyber Liability	\$1,000,000	1/31/2024
	Auto	\$1,000,000	1/31/2024
	Excess Liability	\$1,000,000	1/31/2024
Louisiana Construction & Industry Self Insures Fund	Worker's Compensation	\$100,000/500,000/100,000	1/31/2024
CNA	Employee Bond (1 position)	\$30,000	1/1/2025

See independent accountant's review report.

REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
REPORT ON FRAUD AND MISAPPROPRIATIONS  
DECEMBER 31, 2023

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	The Water District's management discovered an employee had fraudulently written herself payroll checks for time not earned and checks for personal items.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Utility receipts
3	The amount of funds or approximate value of assets involved.	\$31,133.80
4	The department or office in which the fraud or misappropriation occurred.	Water
5	The period of time over which the fraud or misappropriation occurred.	March 2023 through February 2024
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Secretary/clerk
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Not applicable
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	No
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	Not applicable



REDDELL-VIDRINE WATER DISTRICT  
VILLE PLATTE, LOUISIANA  
REPORT ON FRAUD AND MISAPPROPRIATIONS (CONTINUED)  
DECEMBER 31, 2023

10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor's/accountant's report?	Investigation is ongoing
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	Not applicable
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	None
14	Has restitution been made or has an insurance claim been filed?	Restitution and insurance claim have not been made.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	No
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	Lack of segregation of duties. The secretary/clerk was not turning over monthly work to CPA firm for processing, reconciling, and preparing of W-2s but told the board that the CPA firm had the information.
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	Management will get updates on monthly work from CPA firm.